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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 2nd November, 1957

S.R.O. 3520.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by Section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of that section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 15th November, 1957.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Plywood) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “Act” means the Sea Customs Act, 1878 (8 of 1878);
- (b) “goods” means plywood namely, 3-ply, 5-ply, 7-ply, 9-ply and 11-ply, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) “imported material” means synthetic glue imported into India or the State of Pondicherry on payment of Customs Duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the export of the goods shall be as follows:

<i>Variety of goods</i>	<i>Rate of drawback per 100 sq. ft. of the goods.</i>
3-ply plywood ..	Rs. 1.25
5-ply plywood	Rs. 2.50
7-ply plywood	Rs. 3.75
9-ply plywood	Rs. 5.00
11-ply plywood	Rs. 6.25

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under Section 43-B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 245.]

S.R.O. 3521.—In exercise of the powers conferred by Section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts hair tops imported into India or the State of Pondicherry for use exclusively in the manufacture of belting yarn (namely, yarn such as is ordinarily used for the manufacture of belting for machinery) from the whole of the customs duty leviable thereon under the Indian Tariff Act, 1934 (32 of 1934):

Provided that in respect of any consignment of hair tops imported under cover of a claim for exemption from duty in pursuance of the provisions hereof, the importer shall execute a bond in such form as may be prescribed by the Customs-Collector, binding himself, in a sum equal to the amount of duty ordinarily leviable on such goods, to pay, on demand, the duty leviable on such quantity of hair tops as is not proved to the satisfaction of the Customs-Collector to have been used by the importer in the manufacture of belting yarn aforesaid.

[No. 247.]

M. A. RANGASWAMY, Dy. Secy.